(xv) Dealers in animals or vehicles, and owners of livery stables or hackney carriages;

(xvi) Artizans.

Class II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or onwards —Rs. 25.

Class III.

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards—Rs. 12.

Class IV.

Every person described in Class I, whose pay or salary amounts, or whose income is estimated to amount to two hundred rupees a month or upwards—Rs. 8.

Class V.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards—Rs. 4.

NOTE.—The foregoing classification is subject to the following provisos, namely:—

Provisio 1. No owner of a cotton press shall be placed in any class below Class II.

Proviso 2. No Wholesale Trader, Banker, Barrister, Advocate, High Court vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or Factory owner shall be placed in any class below Class III.

Proviso 3. No abkari renter (other than a mere liquor shop keeper, editor, or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or veterinary surgeon) shall be placed in any class below Class IV.

Proviso. 4. No boat-owner, auctioneer, money-lender, owner or farmer of a market, toll farmers, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

SCHEDULE II.

Profession Tax Assessment.

(*Rule 5*).

Shimoga Town Municipality.

Divison No. .....

No.	Name of party	Assessment in previous year (No. Amount Rs.)	Occupation address	Monthly or annual income or other basis of assessment	Proposed assessment: Class.	Proposed assessment: Amount-Rs.	Proposed assessment: Number

1841

Notification dated 10th March 1953.

SCHEDULE VII.

(*See Clause (b) of Section 62*).

No. C1. 115—52-53. Notice is hereby given to the inhabitants of the Municipality of the Shimoga Town that the Municipal Council desires to impose the rate on buildings and lands defined in the rules appended.

Any inhabitant of the Municipality objecting to the proposed rate may, within one month from the date of this notice, send his objections in writing to the Municipal Council. (The rules prepared by the Municipal Council under (b)(1) of Section 61 are appended herewith).

SHIMOGA TOWN MUNICIPALITY.

Draft rules for the levy and recovery of a rate on buildings and lands under section 61(b) (i) of the Mysore Town Municipalities Act, 1951 by the Shimoga Town Municipal Council.

1. A rate on buildings and lands shall be levied in the Municipalities for Municipal purposes. The rate on the following basis shall be payable and on the dates indicated hereunder.

Rates to be levied on the Building and Lands.— Four per cent on the rent basis of 10 months rents:—

Dates on which the tax to be payable.—A tax leviable by the year (i) Shall not come into force except on one of the following dates, *viz.*, the first day of April—the first day of July—the first day of October—the first day of January in the official year in which such notice is published and

(ii) If it comes into force on any day other than the first of April, it shall be leviable by the quarter, till the first day of April then ensuing.

2. *How Rates may be collected.*—The rates imposed by these rules shall be collected by the Municipality Departmentally.

3. *Remissions.*—Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Municipal Council in cases in which the Municipal Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man.

4. *Claims for Refund when not Entertainable.*—No claim for refund of any sum paid to the Municipality on account of rates on buildings or lands shall be entertained, unless application therefor is made in writing within ninety days, after the expiry of the year to which the claim relates.

5. *Payment of Refund when not be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of the notice of the refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

6. *Order for Payment of Refund to be writtien on the Bill form.*—Every order for payment of a refund shall be written on a bill in the form given in schedule A and signed by the President.

7. *Entry in the Assessment List on Sub-Division.*—Where any property is sub-divided on application being made to the Municipal Council intimating such sub-division, the Municipal Council shall, unless they see any objection to the same, cause each sub-division, to be entered in the assessment list as if it was a separate property.

8. *How Bills Prepared and Issued.*—All bills under section 92(1) shall be prepared from the Assessment list and from information obtained by process in accordance with bye-laws framed under Section 48(1)(i) and shall be issued under the signature of the President or other officer authorised by the President.

9. *Suspension of process for recovery when Notice of Vacancy Received.*—When a notice of vacancy has been received under Section 79 process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed in the notice.

10. *Owner should give Notice of Re-occupation.*—When an owner has given notice of vacancy, he shall also give notice in writing to the President within fifteen days of the date of subsequent re-occupation and failing this, he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period.

11. *Notice Fees.*—For every notice of demand issued under Sub-section (3) of Section 92 of the Act fees shall be levied at the following rates:—

One anna if amount is less than Rs. 5.

Two annas if amount is not less than Rs. 5 but less than Rs. 10.

Four annas if amount is not less than Rs. 10 but less than Rs. 50.

Six annas if amount is not less than Rs. 50 but less than Rs. 100.

Eight annas if over Rs. 100.